

**DISTRICT ATTORNEY OF THE
TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION,
ASSUMPTION, AND ST. JAMES, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-26-06



STAGNI & COMPANY, LLC

**DISTRICT ATTORNEY OF THE
TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA
Annual Financial Report
For the Year Ended December 31, 2005**

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**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2005

Our discussion and analysis of District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption and St. James, Louisiana's (District Attorney) financial performance provides an overview of the financial activities for the year. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

One of the most important questions asked about the finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the entity as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2005

Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Title IV-D Fund).

The District Attorney utilizes the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, total net assets were \$1,593,961. Net assets increased by \$106,425 from the previous year of \$1,487,536.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$104,618 - the net book value of property and equipment, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$1,489,343 that represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance - all considered unreserved of \$1,431,223. Fund balance for governmental activities increased by \$123,540 from the prior year - \$1,307,683.
- Total spending for all judicial activities was \$2,697,328, which was \$58,866 less than the fines and costs charged, and the grants and contributions received for these activities - \$2,756,194. General revenues of interest earnings (\$34,910) and other revenues (\$12,649) totaling \$47,559 increased the change in net assets.
- The interest earned on checking accounts and investments in LAMP was \$34,910. This reflects a increase of \$21,883.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities:

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2005

Condensed Statement of Net Assets

	2005	2004	Dollar Change	Total Percent Change
Current and Other Assets	\$1,543,008	\$1,421,108	\$121,900	8.6%
Capital Assets	104,618	122,357	(17,739)	-14.5%
Total Assets	1,647,626	1,543,465	104,161	6.7%
Current Liabilities	53,665	55,929	(2,264)	-4.0%
Total Liabilities	53,665	55,929	(2,264)	-4.0%
Invested in Capital Assets	104,618	122,357	(17,739)	-14.5%
Unrestricted	1,489,343	1,365,179	124,164	9.1%
Total Net Assets	\$1,593,961	\$1,487,536	\$106,425	7.2%

As a result of this year's operations, net assets increased by \$106,425. The overall financial position improved during the year. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year. The balance in net assets - \$1,593,961 represents the accumulated results of all past years' operations.

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Activities

	2005	2004	Dollar Change	Total Percent Change
Total program expenses	\$ (2,697,328)	\$ (2,730,552)	\$ (33,224)	-1.2%
Total program revenues	2,756,194	2,668,230	87,964	3.3%
Net program income	58,866	(62,322)	54,740	2.1%
General revenues	47,559	24,893	22,666	91.1%
Change in Net Assets	106,425	(37,429)	143,854	93.1%
Net Assets:				
Beginning of the year	1,487,536	1,524,965	(37,429)	-2.5%
End of the year	\$ 1,593,961	\$ 1,487,536	\$ 106,425	7.2%

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2005

The total revenues for the year in governmental activities were \$2,803,753 (\$1,436,336 in charges for services and \$1,319,858 in operating and grant contributions and \$34,910 in investment earnings and \$12,649 in other revenues). The total cost of all judicial programs and services was \$2,697,328.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,431,223. This reflects a increase of \$123,540 from last year.

Condensed Balance Sheet

	2005	2004	Dollar Change	Total Percent Change
Total Current Assets	\$ 1,484,888	\$1,363,612	\$ 121,276	8.9%
Total Current Liabilities	53,665	55,929	(2,264)	-4.0%
Fund Equity:				
General Fund	1,208,884	1,081,122	127,762	11.8%
Special Revenue Funds	222,339	226,561	(4,222)	-1.9%
Total fund equity	<u>1,431,223</u>	<u>1,307,683</u>	<u>123,540</u>	<u>9.4%</u>
Total Liabilities and Equity	\$ 1,484,888	\$1,363,612	\$ 121,276	8.9%

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2005

Condensed Statement of Revenues, Expenditures
and Changes in Fund Balances

	2005	2004	Dollar Change	Total Percent Change
Total Revenues	\$2,803,753	\$2,693,123	\$110,630	4.1%
Expenditures:				
Current	2,648,366	2,680,699	(32,333)	-1.2%
Capital Outlay	31,847	43,679	(11,832)	-27.1%
Total				
Expenditures	<u>2,680,213</u>	<u>2,724,378</u>	<u>(44,165)</u>	<u>-1.6%</u>
Excess (Deficiency)	123,540	(31,255)	154,795	-495.3%
Fund Balance:				
Beginning of the year	1,307,683	1,338,938	(31,255)	-2.3%
End of the year	<u>\$1,431,223</u>	<u>\$1,307,683</u>	<u>\$123,540</u>	<u>9.4%</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenue	\$2,344,352
Increase (Decrease) due to:	
Fines & Forfeitures	13,526
PTI Fees	85,453
Intergovernmental Revenue	(10,952)
Other	7,155
Interest	18,026
Final Budgeted Revenues	<u>\$2,457,560</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2005

Original Budgeted Expenditures	\$2,461,202
Increase (Decrease) due to:	
Personnel service	(117,763)
Auto repair & maintenance	7,055
Office operations	(16,897)
Travel and conventions	(15,161)
Other	(657)
Capital outlay	9,509
Final Budgeted Expenditures	\$2,327,288

CAPITAL ASSETS

The investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2005 and 2004 was \$104,618 and 122,357, respectively.

	2005	2004
Equipment & Furniture	\$297,291	\$266,634
Automobiles	79,922	79,922
Other Equipment	13,998	13,998
Total Cost	391,211	360,554
Accumulated Depreciation	286,593	238,197
Net Capital Assets	\$104,618	\$122,357
 Depreciation Expense	 \$49,477	 \$55,172

This year there was \$31,847 of additions and retirements and adjustments in capital assets of \$1,190. More detailed information about the capital assets is presented in Note 4 to the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2005

DEBT

The District Attorney has no debt outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2006 budget were:

1. any changes in rates and fees for the next fiscal year
2. any personnel changes
3. any new laws and regulations enacted that would apply to the upcoming year
4. any new revenue sources or expenditures not previously encountered.

Highlights of next year's adopted budget for the general fund include:

Beginning Fund Balance	\$ 1,431,223
Projected Revenue	2,626,852
Projected Expenditures	<u>(2,615,237)</u>
Ending Fund Balance	<u>\$ 1,442,838</u>

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Christy Jacobs, Accountant
District Attorney of the Twenty-Third Judicial District,
P.O. Drawer 279
Napoleonville, LA 70390
Phone (985) 369-9905.

BASIC FINANCIAL STATEMENTS



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption and St. James, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2005, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District as of December 31, 2005, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2006, on our consideration of the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Stagni & Company

Thibodaux, Louisiana
April 13, 2006



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**
Statement of Net Assets - Governmental Activities
December 31, 2005

ASSETS

Current assets:

Cash and cash equivalents	\$ 654,715
Investment in LAMP	719,245
Receivable	2,965
Prepaid Insurance	58,120
Due from other governments	107,963
Total current assets	<u>1,543,008</u>

Noncurrent assets:

Capital assets, net of depreciation	104,618
Total assets	<u>1,647,626</u>

LIABILITIES

Current liabilities:

Accrued expenses	53,572
Due to others	93
Total current liabilities	<u>53,665</u>

NET ASSETS

Invested in capital assets, net of related debt	104,618
Unrestricted	1,489,343
Total net assets	<u>\$ 1,593,961</u>

See notes to financial statements

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA
 Statement of Activities
 For the Year Ended December 31, 2005

<u>FUNCTIONS / PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	
Governmental activities:				
General government - Judicial	\$ 2,697,328	\$ 1,436,336	\$ 1,319,858	\$ 58,866
Total governmental activities:				<u>58,866</u>
General revenues:				
Unrestricted investment earnings				34,910
Other				<u>12,649</u>
Total general revenues				<u>47,559</u>
Change in net assets				<u>106,425</u>
Net assets - beginning				<u>1,487,536</u>
Net assets - ending				<u>\$ 1,593,961</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Balance Sheet - Governmental Funds
December 31, 2005

	General	Worthless Check	Title IV-D Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 505,825	\$ 48,797	\$ 100,093	\$ 654,715
Investment in LAMP	639,329	79,916		719,245
Receivable	2,965			2,965
Due from other governments	78,119		29,844	107,963
Due (to)/from other funds	31,012	(16,260)	(14,752)	-
TOTAL ASSETS	\$ 1,257,250	\$ 112,453	\$ 115,185	\$ 1,484,888
LIABILITIES				
Current Liabilities:				
Accrued payroll and benefits	\$ 48,366	\$ 891	\$ 4,315	53,572
Due to others		93		93
TOTAL LIABILITIES	48,366	984	4,315	53,665
FUND BALANCES				
Unreserved - reported in:				
General Fund	1,208,884			1,208,884
Special Revenue Funds		111,469	110,870	222,339
TOTAL FUND BALANCES	1,208,884	111,469	110,870	1,431,223
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,257,250	\$ 112,453	\$ 115,185	
Amounts reported for governmental activities in the Statement of Net Assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				104,618
Prepaid Insurance				58,120
Net assets of governmental activities				<u>\$1,583,961</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2005

	General	Worthless Check	Title IV-D Fund	Total Governmental Funds
REVENUES				
Fines and forfeitures	\$ 648,436			\$ 648,436
Pre-trial intervention fees	726,967			726,967
Check collection fees		\$ 60,933		60,933
Intergovernmental revenue:				
Police jury and parish councils	249,500			249,500
School boards	45,000			45,000
Special District	18,000			18,000
Grants	65,776		\$ 196,742	262,518
State Salary Supplement	591,976			591,976
Parish Salary Supplement	152,864			152,864
Other	12,649			12,649
Interest	31,883	2,438	489	34,910
TOTAL REVENUES	<u>2,543,151</u>	<u>63,371</u>	<u>197,231</u>	<u>2,803,753</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel service	2,072,702	29,950	182,460	2,285,112
Auto repair & maintenance	22,921			22,921
Office operations	241,654	17,452	7,300	266,406
Travel and conventions	24,295	0	2,321	26,616
Professional services	27,036	13,500		40,536
Other	6,071	704		6,775
Total current expenditures	<u>2,394,679</u>	<u>61,606</u>	<u>192,081</u>	<u>2,648,366</u>
Capital outlay	<u>20,710</u>	<u>7,294</u>	<u>3,843</u>	<u>31,847</u>
TOTAL EXPENDITURES	<u>2,415,389</u>	<u>68,900</u>	<u>195,924</u>	<u>2,680,213</u>
Net changes in fund balances	127,762	(5,529)	1,307	123,540
FUND BALANCES				
Beginning	1,081,122	116,988	109,563	1,307,683
Ending	<u>\$ 1,208,884</u>	<u>\$ 111,469</u>	<u>\$ 110,870</u>	<u>\$ 1,431,223</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005

Net change in fund balances - total governmental funds (fund financial statements) \$ 123,540

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 31,847	
Loss on Sale of assets	(110)	
Depreciation expense	<u>(49,477)</u>	(17,740)

Increase in Prepaid Insurance	<u>\$ 625</u>	<u>625</u>
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Change in net assets of governmental activities	<u><u>\$ 106,425</u></u>
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See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Fiduciary Net Assets - Agency Funds

December 31, 2005

	<u>Pre-Trial Intervention</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 5,172	\$ 13,302	\$ 7,307	\$ 25,781
TOTAL ASSETS	<u>\$ 5,172</u>	<u>\$ 13,302</u>	<u>\$ 7,307</u>	<u>\$ 25,781</u>
LIABILITIES				
Due to others	\$ 5,172	\$ 13,302	\$ 7,307	\$ 25,781
TOTAL LIABILITIES	<u>\$ 5,172</u>	<u>\$ 13,302</u>	<u>\$ 7,307</u>	<u>\$ 25,781</u>

See notes to financial statements

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

Parishes of Ascension, Assumption and St. James, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2005

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below:

A. Reporting Entity

This report includes all funds, which are controlled by the District Attorney of the Twenty-Third Judicial District, which was determined on the basis of criteria set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney is reported as a component unit of only one police jury/parish council. The Ascension Parish council is the largest of the parish councils/police juries, therefore the district attorney is considered to be component unit for financial reporting purposes of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police juries/parish councils, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). All of the judicial and administrative services are classified as governmental activities.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial.). These functions are also supported by general government revenues (interest earned and other miscellaneous revenues.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial.). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability as an entity and the change in the net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The governmental fund type is the only type reported. The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds reported:

Governmental funds:

- **General Fund** - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to defray the necessary expenses of his office.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

- *General Fund (continued)* - Also, LSA-RS 16.4 provides for revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16.6 revenues were collected as grants from one policy jury and two parish councils within the district. Other revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.
- *Special Revenue Funds* - are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the:

- Pre-Trial Intervention Fund - The Intervention Fund accounts for funds held for victims of crimes as a result of certain non-violent first offenders who have agreed to participate in the Pre-Trial Intervention program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.
- Drug Forfeiture Fund - The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.
- Bond Forfeiture Fund - The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeiture of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The distribution of the proceeds of the bond forfeitures is in accordance with Louisiana Revised Statute 15:571.11 (L) and (M).

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

Major and Non-major Funds:

The funds are further classified as major or non-major based on the total amount of revenue or assets per fund as follows:

Major Funds
General Fund
Worthless Check Fund
Title IV-D Fund

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting (continued)

Modified Accrual Basis of Accounting (Continued)

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Budgets

The District Attorney adopts an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The original proposed budget is made available for public inspection and adopted in December of the previous year. When actual revenues failed to meet budgeted revenues by five percent or more and/or actual expenditures exceed budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted. All appropriations lapse at the end of the fiscal year.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, an entity may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. Due from Other Governments

The receivable amounts are made up of fines and fees collected by other governments to be remitted, amounts due on reimbursement grants, and reimbursements for expenditures from other agencies. No reserve for uncollectables is considered necessary for these receivables.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

G. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- | | |
|---------------------------|----------|
| • Furniture and equipment | 5 years |
| • Vehicles | 5 years |
| • Other equipment | 10 years |

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

H. Compensated Absences

Employees earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued. Employees are allowed to accrued compensatory time when working overtime.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave and compensatory time that has been accumulated. Employees are not paid for sick leave upon leaving, and sick leave is limited to twenty-five days.

At the end of the current year employees have accumulated \$7,947 of vacation leave and compensatory time, which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund (\$7,940) and the IV-D Fund (\$7). The entire amount is expected to be paid in the next year.

I. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

I. Interfund Receivables and Payables (Continued)

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

J. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—consists of capital assets net of accumulated depreciation.
- b. Restricted net assets—consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—all other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 2 DEPOSITS AND INVESTMENTS

DEPOSITS:

A summary of deposits follows:

	Reported Balances	Bank Balances
Demand deposits	\$680,346	\$772,978
Petty cash	150	0
TOTAL	\$680,496	\$772,978

Demand (deposits and interest bearing demand deposits) are recorded at cost, which approximates fair value. At December 31, 2005, the carrying amount of deposits was \$680,496 and the bank balance was \$772,978. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

FDIC and pledged securities valued at \$1,053,763 secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 2 DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS:

The District Attorney had \$719,245 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

This investment pool has not been assigned a risk category since the District Attorney has not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Credit Risk and Custodial Credit Risk. State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. As of December 31, 2005, the District Attorney's investment in LAMP was rated AAAM by Standard & Poor's.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 3 DUE FROM OTHER GOVERNMENTS

The following is a summary of due from other governments:

DUE FROM:	FOR:	GENERAL FUND	TITLE IV-D FUND	TOTALS
Parish Councils/Police Juries	Commissions on fines and forfeitures	\$66,734		\$66,734
LA Dept of Social Services	Title IV-D Grant		\$29,844	29,844
State of Louisiana	State Grants	4,637		4,637
Dept. of Justice	Juvenile Probation Grant	5,248		5,248
Lafourche Levee Basin District	Grant	1,500		1,500
TOTALS		\$78,119	\$29,844	\$107,963

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/04	Additions	Retirements/ Adjustments	Balance 12/31/05
Equipment and Furniture	\$266,634	\$31,847	\$(1,190)	\$297,291
Automobiles	79,922			79,922
Other Equipment	13,998			13,998
Totals	\$360,554	\$31,847	\$(1,190)	\$391,211

Less accumulated depreciation:

Equipment and Furniture	\$201,842	\$32,093	\$(1,081)	\$232,854
Automobiles	30,099	15,984		46,083
Other Equipment	6,256	1,400		7,656
Totals	\$238,197	\$49,477	\$(1,081)	\$286,593
Capital assets, net	\$122,357			\$104,618

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

Parishes of Ascension, Assumption, and St. James Parish, Louisiana

Notes to the Financial Statements (Continued)

For the Year Ended December 31, 2005

Note 4 CAPITAL ASSETS (Continued)

Depreciation expense recorded in the governmental activities was \$49,477.

Note 5 LITIGATION AND CLAIMS

There is no litigation pending that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

Note 6 PENSION PLANS

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost sharing, and multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elect not to be covered by the provisions, the following applies:

Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62.

The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 6 PENSION PLANS (Continued)

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 3.75% of annual covered payroll from the beginning of the year to June 30, 2005 and was 6.2% from July 1, 2005 to December 31, 2005. Contributions to the system also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2005, 2004, and 2003 were \$9,842, \$4,395, and \$0, respectively, equal to the required contributions for each year.

Note 7 SALARY SUPPLEMENTS (ON-BEHALF PAYMENTS)

A portion of the salaries and benefits of the District Attorney and the Assistant District Attorneys are paid by the State of Louisiana and the Parishes of Ascension, Assumption and St. James.

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of these salaries and benefits paid on-behalf directly to the district attorney and the assistant district attorneys has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized in the current year from the State and the Parishes was \$591,976 and \$152,864, respectively.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 8 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED

The following individual fund had actual expenditures over budgeted expenditures as described below:

Fund	Budget	Actual	Unfavorable Variance
General Fund	\$2,327,288	\$2,415,389	\$(88,101)
Warrant Checks	\$60,765	\$68,900	\$(8,135)
IV-D Fund	\$194,193	\$195,924	\$(1,731)

Note 9 DEFERRED COMPENSATION PLAN

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from eligible pay. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at anytime. The District Attorney's office matches employee's contributions up to 6.2% dollar for dollar. The total employer contributions made were \$62,940.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2005

Note 10 INTERFUND RECEIVABLES/PAYABLES

Interfund receivables and payables for the individual funds were:

INDIVIDUAL FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$30,012	
Worthless Checks		\$16,260
IV-D Office Fund		14,752
Totals	\$ 30,012	\$30,012

Note 12 RISK MANAGMENT

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuring to employees; health insurance for its employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three proceeding years.

Note 13 OPERATING LEASES

The District Attorney maintains operating leases for six copiers. The lease term for each of these leases varies for 36-48 months beginning on the date the lease is signed. Lease payments made for the copiers totaled \$17,777. The monthly minimum lease rental for the copiers totaled \$1,481.

***REQUIRED SUPPLEMENTARY
INFORMATION***

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES
DESCRIPTION OF MAJOR FUNDS

For the Year Ended December 31, 2005

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Also, LSA-RS 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16.6 revenues were collected as grants from one policy jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

Title IV-D Fund - The Title IV-D Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used supplement the salary of the District Attorney.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule - General Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
REVENUES				
Fines and forfeitures	\$ 656,000	\$ 669,526	\$ 648,436	\$ (21,090)
Pre-trial intervention fees	622,000	707,453	726,967	19,514
Intergovernmental revenue:				
Police jury and parish councils	249,500	249,500	249,500	-
School boards	45,000	45,000	45,000	-
Special District	18,000	18,000	18,000	-
Grants	82,000	71,048	65,776	(5,272)
State Salary Supplement	537,685	537,685	591,976	54,291
Parish Salary Supplement	116,667	116,667	152,864	36,197
Other	7,000	14,155	12,649	(1,506)
Interest	10,500	28,526	31,983	3,457
TOTAL REVENUES	<u>2,344,352</u>	<u>2,457,560</u>	<u>2,543,151</u>	<u>85,591</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel service	2,091,352	1,973,589	2,072,702	(99,113)
Auto repair & maintenance	15,000	22,055	22,921	(866)
Office operations	249,800	232,903	241,854	(8,751)
Travel and conventions	42,050	26,889	24,295	2,594
Professional services	27,500	26,843	27,036	(193)
Other	-	-	6,071	(6,071)
Total current expenditures	<u>2,425,702</u>	<u>2,282,279</u>	<u>2,394,679</u>	<u>(112,400)</u>
Capital outlay	35,500	45,009	20,710	24,299
TOTAL EXPENDITURES	<u>2,461,202</u>	<u>2,327,288</u>	<u>2,415,389</u>	<u>(88,101)</u>
Net changes in fund balances	(116,850)	130,272	127,762	(2,510)
FUND BALANCES				
Beginning of year	1,081,122	1,081,122	1,081,122	-
End of year	<u>\$ 964,272</u>	<u>\$ 1,211,394</u>	<u>\$ 1,208,884</u>	<u>\$ (2,510)</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**
Budget Comparison Schedule - Worthless Check Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
REVENUES				
Check collection fees	\$ 70,000	\$ 63,214	\$ 60,933	\$ (2,281)
Interest	1,000	2,234	2,438	204
TOTAL REVENUES	<u>71,000</u>	<u>65,448</u>	<u>63,371</u>	<u>(2,077)</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	31,000	29,282	29,950	(668)
Office operations	21,525	18,083	17,452	631
Travel and conventions	150	-	-	-
Professional services	12,500	13,400	13,500	(100)
Other	-	-	704	(704)
TOTAL EXPENDITURES	<u>65,175</u>	<u>60,765</u>	<u>61,606</u>	<u>(841)</u>
Capital outlay	<u>1,250</u>	<u>-</u>	<u>7,294</u>	<u>(7,294)</u>
Total expenditures	<u>66,425</u>	<u>60,765</u>	<u>68,900</u>	<u>(8,135)</u>
Net change in fund balances	4,575	4,683	(5,529)	(10,212)
FUND BALANCES				
Beginning	116,998	116,998	116,998	-
Ending	<u>\$ 121,573</u>	<u>\$ 121,681</u>	<u>\$ 111,469</u>	<u>\$ (10,212)</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule - Title IV-D Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
REVENUES				
Intergovernmental Revenue:				
Louisiana Department of Social Services	\$ 205,000	\$ 200,000	\$ 196,742	\$ (3,258)
Interest	500	492	489	(3)
TOTAL REVENUES	<u>205,500</u>	<u>200,492</u>	<u>197,231</u>	<u>(3,261)</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel services	183,700	178,910	182,460	(3,550)
Office operations	8,750	8,546	7,300	1,246
Travel and conventions	13,000	2,785	2,321	464
Other	-	-	0	0
Total Current Expenditures	<u>205,450</u>	<u>190,240</u>	<u>192,081</u>	<u>(1,841)</u>
Capital Outlay	2,000	3,953	3,843	110
TOTAL EXPENDITURES	<u>207,450</u>	<u>194,193</u>	<u>195,924</u>	<u>(1,731)</u>
Net changes in fund balances	<u>(1,950)</u>	<u>6,299</u>	<u>1,307</u>	<u>(4,992)</u>
FUND BALANCES				
Beginning	109,563	109,563	109,563	-
Ending	<u>\$ 107,613</u>	<u>\$ 115,862</u>	<u>\$ 110,870</u>	<u>\$ (4,992)</u>

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2005, which collectively comprise the basic financial statements and have issued our report thereon dated April 13, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption and St. James, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

April 13, 2006
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES,
LOUISIANA**

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2005, which collectively comprise the basic financial statements and have issued our report thereon dated April 13, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the basic financial statements as of December 31, 2005 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

b. Federal Awards – NOT APPLICABLE

Internal Control

Material Weaknesses ☐ Yes ☐ No Reportable Conditions ☐ Yes ☐ No

Type of Opinion On Compliance Unqualified ☐ Qualified ☐
For Major Programs Disclaimer ☐ Adverse ☐

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?
☐ Yes ☐ No

c. Identification of Major Programs: NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE

